

AMENDED ORDINANCE NO. 01405-34

**ORDINANCE OF THE CITY OF GALLATIN, TENNESSEE,
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2014 THROUGH JUNE 30, 2015.**

- Whereas, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and
- Whereas, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and
- Whereas, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF GALLATIN, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

General Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Local Taxes	\$19,619,474	\$19,441,120	\$20,434,577
Intergovernmental Revenue	6,317,913	5,799,986	3,899,000
Fines and Forfeitures	674,901	2,175,250	677,000
Miscellaneous Revenue	2,137,766	1,989,648	2,205,716
Total Revenue	\$28,750,055	\$29,406,004	\$27,216,293
Fund Balance	\$9,503,936	9,840,741	7,043,546
Total Available Funds	\$38,253,991	\$39,246,745	\$34,259,839

Special Revenue Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Total Revenue	\$ 42,324	\$ 27,000	\$ 25,000
Fund Balance	\$ 19,340	\$ 8,525	\$ 8,525
Total Available Funds	\$ 61,664	\$ 35,525	\$ 33,525

Environmental Serv Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Total Revenue	\$ 1,645,699	\$ 1,872,450	\$ 1,821,000
Fund Balance	\$ 103,678	\$ 215,284	\$ 0
Total Available Funds	\$ 1,749,377	\$ 2,087,734	\$ 1,821,000

Drug Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Total Revenue	\$ 217,515	\$ 150,000	\$ 190,000
Fund Balance	\$ 73,397	\$ 153,238	\$ 146,588
Total Available Funds	\$ 290,912	\$ 303,238	\$ 336,588

Water/Sewer Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Total Revenue	\$ 12,862,493	\$ 13,651,810	\$ 13,700,750
Fund Balance	\$ 8,704,346	\$ 7,999,599	\$ 6,555,937
Total Available Funds	\$ 21,566,839	\$ 21,651,409	\$ 20,256,687

Gas Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Total Revenue	\$ 16,212,763	\$ 19,302,791	\$ 19,276,000
Fund Balance	\$ 10,426,802	\$ 12,168,568	\$ 10,459,841
Total Available Funds	\$ 26,639,565	\$ 31,471,359	\$ 29,735,841

SECTION 2: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

General Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Government Administration	\$ 6,903,115	\$ 8,924,448	\$ 7,456,772
Public Safety	\$ 10,987,823	\$ 12,028,165	\$ 12,176,184
Public Works	\$ 1,866,628	\$ 2,456,210	\$ 2,246,782
Parks and Recreation	\$ 4,227,382	\$ 4,476,816	\$ 4,526,334
Economic Development	\$ 417,508	\$ 554,845	\$ 285,036
Debt Service	\$ 1,267,651	\$ 1,274,408	\$ 1,981,000
Operating Transfers	\$ 2,743,143	\$ 2,488,307	\$ 10,000
Total Appropriations	\$ 28,413,250	\$ 32,203,200	\$ 28,682,108

Special Revenue Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Public Safety	\$ 53,139	\$ 27,000	\$ 22,000
Total Appropriations	\$ 53,139	\$ 27,000	\$ 22,000

Environmental Serv Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Environmental Services	\$ 1,534,093	\$ 2,087,734	\$ 1,820,220
Total Appropriations	\$ 1,534,093	\$ 2,087,734	\$ 1,820,220

Drug Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Police	\$ 131,024	\$ 156,650	\$ 150,000
Total Appropriations	\$ 131,024	\$ 156,650	\$ 150,000

Water/Sewer Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Utilities	\$ 14,697,452	\$ 19,137,975	\$ 15,095,472
Total Appropriations	\$ 14,697,452	\$ 19,137,975	\$ 15,095,472

Gas Fund	FY 2013 Actual	FY 2014 Estimated	FY 2015 Proposed
Utilities	\$ 13,856,340	\$ 21,011,518	\$ 19,242,232
Total Appropriations	\$ 13,856,340	\$ 21,011,518	\$ 19,242,232

SECTION 3. At the end of the next fiscal year the governing body estimates balances/deficits as follows:

General Fund	\$ 5,577,731
Special Revenue Fund	\$ 11,525
Environmental Serv Fund	\$ 780
Drug Fund	\$ 186,588
Water/Sewer Fund	\$ 5,161,215
Gas Fund	\$ 10,493,609

SECTION 4. That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Redemption	Interest Requirements	Debt Authorized and Unissued	Condition of Sinking Fund
Bonds - General fund	\$ 515,000	\$ 293,329	\$ -	within General fund
Notes - General fund	\$ 380,000	\$ 89,106	\$ -	
Bonds - Water/Sewer fund	\$ 1,325,000	\$ 1,399,004	\$ -	

SECTION 5. During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
Water/Sewer lines	\$ 1,000,000.00	\$ -
Gas lines	\$ 1,000,000.00	\$ -
Land and design for Fire Hall #5		\$ 625,000.00
Equipment replacement and upgrades		\$ 696,000.00
Drainage projects		\$ 85,000.00
Service Center		\$ 750,000.00
Greenlea Blvd		\$2,500,000.00
Driver's Lane		\$ 900,000.00
Blakemore Avenue		\$ 290,000.00
Civic Center renovation & expansion		\$2,750,000.00

- SECTION 6. No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the *Tennessee Code Annotated*.
- SECTION 7. Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the *Tennessee Code Annotated*.
- SECTION 8. A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, *Tennessee Code Annotated* will be attached.
- SECTION 9. If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year excluding capital until the adoption of the new budget ordinance in accordance with the Section 6-56-210, *Tennessee Code Annotated* provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Office of State and Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.
- SECTION 10. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.
- SECTION 11. This ordinance shall take effect on July 1, 2014, the public welfare requiring it.

Passed First Reading:

Passed Second and Final Reading:

Mayor Jo Ann Graves

Approved as to Form: Joe Thompson, City Attorney

Attest: Connie Kittrell, City Recorder

General	
City Administration	984,441
Finance	716,441
City Recorder	482,141
Insurances	722,500
City Attorney	363,382
Information Technology	916,974
Human Resources	208,980
Engineering	1,543,918
Planning Commission	21,268
Planning	464,936
Government Buildings	433,445
Codes	598,348
Police Department	6,846,859
A.C.E.S. Program	200,000
Fire Department	4,981,484
Animal Control	147,842
Public Works Administration	326,477
Street Maintenance	1,440,045
Vehicle Maintenance	480,260
Community Enhancement	115,500
Community Services	194,258
Leisure Services	715,357
Civic Center	1,063,026
Golf Course	956,838
Parks	1,481,354
Economic Development	285,036
Bond Expenses	1,981,000
Operating Transfers	10,000
 SOR	 7,000
Police Special	15,000
 Environmental Serv Admin	 48,000
Waste Collections	1,772,220
 Drug Fund Investigations	 150,000
 Water/Sewer	
Water Treatment and Pumping	1,405,665
Transmission & Distribution	2,417,343
Customer Accounting	559,792
Administration & General	1,377,526
Depreciation	3,428,184
Bond Expense	2,725,000
Paying Agent	750
Sewer Collection/Lines	1,096,332
Sewer System Rehabilitation	386,852
Sewer Treatment & Disposal	1,370,360

Sewer Admin & General	235,857
Sewer Pre-treatment Program	91,811

Gas	
Depreciation	800,000
Purchased Gas	15,000,000
Transmission & Distribution	2,261,999
Customer Accounting	437,554
Administration & General	742,679

City of Gallatin, Tennessee
Summary of the City Budget
For the Fiscal Year Ending June 30, 2015

	Actual 2012-13	Estimated 2013-14	Estimated 2014-15
GENERAL FUND			
REVENUES			
Local Taxes	19,619,474	19,441,120	20,434,577
State of Tennessee	4,641,583	5,781,896	3,899,000
Federal Government	1,676,330	18,090	-
Other Sources	2,812,668	4,164,898	2,882,716
Total Revenues	28,750,055	29,406,004	27,216,293
EXPENDITURES			
Salaries	16,686,657	18,099,042	18,756,756
Other Costs	11,726,592	14,104,158	9,132,827
Total Expenditures	28,413,250	32,203,200	27,889,583
Beginning Balances - July 1	9,503,936	9,840,741	7,043,546
Ending Balances - June 30	9,840,741	7,043,546	6,370,255
Employment	377	381	380
 DEBT SERVICE FUND within General Fund			
 STREET FUND within General Fund			